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revenue.nh.gov

Taxpayers can now remit estimates, tax notice payments and return payments on the internet. For more information, please visit our web site.

ADMINISTRATION, 45 Chenell Drive, PO Box 457, Concord, NH 03302-0457 (603) 271-2318 Fax (603) 271-6121

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Assessments (603) 271-2687
Equalization (603) 271-2687
Municipal Finance Bureau (603) 271-3397

DISCOVERY BUREAU, PO Box 457, Concord, NH 03302-0457 (603) 271-8454

John Lighthall, Operations Manager

DOCUMENT PROCESSING DIVISION, PO Box 637, Concord, NH 03302-0637 (603) 271-2186

Taxpayer Assistance (603) 271-2186
DRA Web Site: revenue.nh.gov
Tax Forms - State of NH (603) 271-2192

HEARINGS BUREAU, 57 Regional Drive, PO Box 1467, Concord, NH 03302-1467 (603) 271-1304

Mark J. Bennett, Hearing Officer

LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF, PO Box 299, Concord, NH 03302-0299 (603) 271-6000

STATE OF NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

FREQUENTLY ASKED QUESTIONS (FAQ's) GENERAL



The New Hampshire Department of Revenue Administration offers this publication of answers to the most frequently asked questions. While we have attempted to identify the most common concerns, this publication does not address every situation, set of facts, or circumstances. Our goal is to develop a tax administration system that is fair and efficient, with taxpayers having the highest degree of confidence in the integrity of the Department.

Should you have questions or wish to request additional educational services or publications for use in state tax instruction, please feel free to send your request in writing to our NH DRA Customer Education Committee, PO Box 457, Concord, NH 03302-0457.

Visit us on the web @:
revenue.nh.gov

Q: What are the hours of the Department of Revenue?

A: Business hours are 8:00 A.M. to 4:30 P.M., Monday through Friday.

Q: What is the Department's general telephone number?

A: (603) 271-2191.

Q: There seems to be a problem with your telephone system. Is there an easier way to get through?

A: We are sorry if you have had trouble with our telephone system. If you know the division or bureau you are trying to reach, direct dial one of following numbers:

Administration	603-271-8844
Audit	603-271-3400
Collections	603-271-3701
Discovery Bureau	603-271-8454
Document Processing	603-271-2186
Hearings Office	603-271-1304
Information Systems	603-271-1396
Legacy & Succession Bureau	603-271-2580
Low & Moderate Income	
Homeowners Tax Relief	603-271-6000
Municipal Finance Bureau	603-271-3397
Assessments	603-271-2687

We have also posted telephone numbers on our web site. Hopefully, this will facilitate your request for information.

Q: Where may I get forms?

A: You may obtain forms by visiting the department or any state depository library where forms may be copied for a fee, requesting them from the forms line (603) 271-2192, or from our web site revenue.nh.gov.

Q: How may I obtain Administrative Rules & Statutes?

A: They may be obtained by visiting the NH State Library 20 Park St., Concord, NH, any NH State Tax Reporter research service, or from our web site at, revenue.nh.gov.

Q: Can I file my taxes electronically?

A: Taxpayers can now make estimates, extensions, tax notice and some returns payments on-line. Meals and Rentals Tax Returns and some Interest and Dividends Tax Returns may also be filed electronically. Visit us on the web at revenue.nh.gov.

Q: How do I get to the Departments Main Office?

A: To get to the Main Office:
From I-93 North & South
Follow I-93 to Exit 15E. Take Exit 15E to I-393 East. Proceed East on I-393 to Exit 3. Take Exit 3 to Route 106 South. Follow Route 106 South through 3 traffic lights approximately 2.1 miles. After the intersection of Pembroke Road and Route 106 South, watch for **Chenell Drive** which will be on the right. Turn onto **Chenell Drive**, stay straight and the building will be on the right.

From I-89
Take I-89 South to the junction of I-93 North. Proceed North to Exit 15E, and follow directions above.

From Route 4 (202&9)
Follow Route 4 (202&9) West to the Route 106 interchange. Go left on Route 106 South and follow the directions above.

Q: How do I get to Community Services and the Hearings Bureau:

A: Follow I-93 to Exit 15E. Take Exit 15E to I-393 East. Proceed East on I-393 to Exit 3. Take Exit 3 to Route 106 South. Follow Route 106 South through 3 traffic lights approximately 2.1 miles. Turn right at the lights for Pembroke Road, take the first left onto Industrial Park Drive and then the first right on to Regional Drive. 57 Regional Drive is at the end of the building.

From I-89
Take I-89 South to the junction of I-93 North. Proceed North to Exit 15E, and then follow the directions above.

From Route 4 (202&9)
Follow Route 4 (202&9) West to the Route 106 interchange. Go left on Route 106 South and follow the directions above.

Q: Does New Hampshire have a sales tax?

A: No, currently there is no general sales tax on goods purchased in New Hampshire.

Q: How do I get a sales and use tax exemption certificate?

A: The department has no authority to issue a certificate. However, you may download a copy of a letter of explanation from our web site at revenue.nh.gov/resalecert.htm or call the Audit Division at (603) 271-3400 for additional assistance.

Q: How do I register my new business?

A: Although you don't have to register your new business with this department, you must obtain the appropriate state tax forms to file. There are also licenses that must be obtained if you are a meals, rooms or motor vehicle rental operator or a communications services provider. In addition new businesses must register by writing to the NH Secretary of State's Office, Corporate Division, 25 Capitol Street, Fl. 3, Concord, NH 03301-6312 or by calling (603) 271-3246. To access information about other State agencies you may need to contact, please visit the business section of our web site at revenue.nh.gov.

Q: Why was my check returned?

A: All checks must be accompanied by the proper remittance form and cannot be processed without it.

Q: Why were my forms returned to me with a letter called "an incomplete notice"?

A: Documents are returned or incomplete notices are sent for common filing errors:

1. Return unsigned
2. Check unsigned
3. Written and numeric amounts on check not the same
4. Nontaxable income not coded on Line 4 on Interest & Dividend tax return
5. Form number sequence not followed for business return
6. Forms not filled out - "see attached" is not acceptable
7. Return filed without payment
8. Incorrect Social Security Number or Federal Employer Identification Number
9. Proprietorship returns should not be filed jointly when only one spouse has a business

Q: Can I file via fax?

A: No, we do not accept returns via fax and we do not fax tax forms.